

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

Income Tax Appeal No. 1069 of 2000

The Commissioner of Income Tax, Mumbai .. Appellant
V/s.
M/s. Orient Syntax Ltd., Mumbai .. Respondent

Dr. P. Daniel with Mr. G. Hariharan for the Appellant
None present for the Respondent

**CORAM : DR. S. RADHAKRISHNAN &
J.H. BHATIA, JJ.
DATED : 25.07.2005.**

P.C.:-

1. Heard the learned counsel for the Appellant. The substantial question of law sought to be raised, reads as under:-

"Whether on the facts and in the circumstances of the case the Tribunal was justified in law in deleting the penalty levied u/s. 271(1)(c) because the finally assessed income is loss?"

2. The learned counsel for the Appellant Dr. Daniel fairly states that the above question has already been answered by the Supreme Court in **Commissioner of Income Tax Vs. Prithipal Singh and Co. 249 ITR 670**. In view thereof, the question is answered against the Revenue and in favour of the Respondent. Appeal stands disposed of accordingly.

(DR. S. RADHAKRISHNAN, J.)

(J.H. BHATIA, J.)